THE HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

AND

THE HON'BLE MR. JUSTICE S. ANANDA REDDY

WRIT PETITION NO. 24908 OF 2005

DATED: 22-11-2005

Between

M/s. Sudalagunta Sugars Limited,

Administrative Office # 209,

T.P. Area, Tirupati – 517 501, A.P.,

Rep., by its Joint General Manager (Finance),

Mr. K. Narasimhan.

..... PETITIONER

And

The Commercial Tax Officer,

Circle – I, Tirupati and others.

..... RESPONDENTS

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THE HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

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WRIT PETITION NO. 24908 OF 2005

ORDER: (per Sri B. Sudershan Reddy, J)

Heard the learned counsel for the petitioner and the learned Special Standing Counsel for the Department and at their request, the matter is taken up for final disposal at the stage of admission. Rule nisi.

The 3rd respondent – Additional Commissioner of Commercial Taxes (Legal), vide his Order dated 26-04-2005 after an elaborate consideration of the matter granted stay of collection of the disputed tax money of Rs.20,50,398/- pending disposal of the appeal filed against the revision petition before the Sales Tax Appellate Tribunal till 30-10-2005. The petitioner herein was accordingly directed to make a prayer to the Tribunal for expeditious disposal of the main appeal.

The petitioner accordingly filed applications for early hearing and disposal of the appeal but the Tribunal could not take up the matter for final disposal and the same is coming up for hearing on 07-12-2005.

Obviously, the petitioner herein cannot be held responsible for the pendency of the appeal. The petitioner in fact submitted the application before the Tribunal for expeditious hearing and disposal of the appeal.

It is under those circumstances, we are inclined to extend the stay granted by the 1st respondent vide Order
dated 26-04-2005 until the disposal of the appeal by the Sales Tax Appellate Tribunal. The appeal shall be heard by the appellate Tribunal on 07-12-2005 for its disposal in accordance with law. The petitioner shall not ask for any adjournment of the hearing of the appeal on 07-12-2005.

In the result, the 1st respondent is directed to release the detained sugar weighing ten tones along with the vehicle bearing No. AAC 9889, forthwith.

The Writ Petition is accordingly disposed of.

(B. Sudershan Reddy, J)

22..11..2005

(S. Ananda Reddy, J)

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Note: Operative portion of the order

By wire at party's cost.

B/O

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